

**In the Specification:**

Please amend the paragraph beginning at page 6, line 6 of the specification as follows:

At the step illustrated in Fig. 7, assuming that the first and second insulating layers are made of a same material, or at least of materials etchable by a same etch product, a wet etching of these insulating layers is performed. The entire portion of second insulating layer 8 located within the internal contour of the second window is removed, both by lateral etching from the opening corresponding to the first window and by vertical etching by the etch product penetrating into the interval between the second metallization level and resist layer 20. Thus, second insulating layer 8 is removed very quickly. The etch duration is chosen so that a recess formed by the etching in the [[d of]] first insulating layer 7 has a predetermined amount of undercut d with respect to the contour of the first opening ~~has a chosen value~~. The wet etching may be preceded with a partial anisotropic etching.